

HOUSE No. 2894

The Commonwealth of Massachusetts

PRESENTED BY:

Michael F. Rush

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act to Promote Municipal Government Efficiencies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael F. Rush	10th Suffolk
Thomas M. Menino	Mayor of Boston
Kevin G. Honan	17th Suffolk
Angelo M. Scaccia	14th Suffolk

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO PROMOTE MUNICIPAL GOVERNMENT EFFICIENCIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Section 38 of Chapter 59 of the General Laws, as appearing in the 20066 Official Edition, is hereby amended by adding at the end the following new paragraph:-

“Upon certification by the commissioner that the assessed values represent the full and fair cash valuation for each class of property, pursuant to Section 1A of Chapter 58, no action shall be maintained to enjoin the assessment or collection by a city or town or any of its officers, agents or employees of any tax assessed pursuant to this chapter.”

SECTION 2. Said Chapter 59 is hereby amended by inserting the following new section:-

Section 75B. Assessments; revisions.

(a) If the board of assessors determines, from the verification of an application, return, or otherwise, that less than the full amount of a tax due under this chapter has been assessed, or is not deemed to be assessed, the board may, at any time within three years after the year for which the tax was due, application or return was filed, or the date when such application or return was required to be filed, whichever occurs later, assess the same with interest as provided in Section 57, first giving notice of the board's intention to the person to be assessed. Such person or his representative may confer with the board as to the proposed assessment within thirty days after the date of notification, After expiration of thirty days from the date of such notification, the board shall assess the amount of tax remaining due the city of town, or any portion thereof which has not therefore been assessed.